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उप–खण्ड (II)
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, June 24, 2020

S.O.276 .-In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, (Act No. 4 of 2003) and in supersession of earlier notifications no. F.12(33)FD/Tax/08-81 dated 10.11.2008 and F.12(63)FD/Tax/2005-172 dated 31.03.2006 as amended from time to time, the State Government hereby directs that tax under section 4 of the Act, in respect of sales of High and Light Speed Diesel Oil, Petrol and Aviation Turbine Fuel, shall be payable at the following points in the series of sale, namely: -

(i) at the point of sale, where such sale is made by a registered dealer to any registered dealer other than retail outlets of the said goods, for the purpose of resale within the State and the selling dealer shall issue VAT invoice and the purchasing dealer shall be allowed Input Tax Credit; and

(ii) at the point of sale, where such sale is made by a registered dealer to any registered dealer or person other than those mentioned in clause (i) for the first time in the State and the selling dealer shall issue invoice and not VAT invoice, the purchasing dealer shall not claim Input Tax Credit.

This shall have effect from 25.06.2020.

[F.12(33)FD/Tax/2008-188]
By Order of the Governor,
Nishant Jain,
Joint Secretary to the Government.

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Government Central Press, Jaipur.